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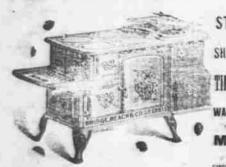
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short time in the country; the entries did not follow one another in proper sequence as regards dates, and it showed other signs of hasty preparation; and on calling for the original, a book was produced by the late Secretary explained that the amounts noted as deposited the possible of the Registery of the Foreign Office was called to this amount, \$95-42, not accounted for. The Secretary explained that the amounts noted as deposited the possible of the Register of Public Accounts, as a special deposit, and interlineations, and only occasional footings, and there is neveral to this amount, \$95-42, not accounted for. The Register of Public Accounts being waited upon said that he had an envelope containing vouchers and

The Secretary of the Board, Mr. G. W. Parker, was appointed on the 2nd of September, 1883. As this gentleman was not at the time a Hawaiian subject and has only recently obtained that distinction, his appointment to the office was in direct violation of the law.

"Pacific Commercial Advertiser" and "Elele" for Print-

have resulted in greater good to the public.

BOARD OF IMMIGRATION. Honolule, May 31st, 1884.

Hon. Godfrey Brown, Chairman Finance Committee,

Hawaiian Legislative Assembly.

Str.—Having been ordered by you to examine into the accounts of the Board of Immigration for the past fiscal period, say April 1st, 1882 to April 1st, 1884, I have to report having done so, and place the following before you as the result of my examination:

The appropriation account had placed to its credit the sum of \$500,000, of which has been expended \$473,050 02 leaving unexpended ashalance of \$26,949 98. This sum of \$500,000 is at the disposition of the Preadent of the Board of Immigration, who is also Minister

An account book, styled the "Detail Book," containing this appropriation account was placed before me with a package of vouchers. The accounts and vouchers were duly examined and I now note some matters conneeted therewith

The expenses of the Commissioner sent to London to arrange for a continuation of Portuguese Immigration seem to have been covered by a draft for £500, Jan. 24, 1883, and another draft for £300, March 31, 1883, and an account for \$559 02 for cablegrams, all of which accounts are duly audited, say \$4,559 02; but I was later on in my investigation shown a voncher for \$2,000 more paid to this officer from a fund in the hands of the Secretary of the Board of Immigration, to which I shall again refer in full; this voucher had not been audited, making a total amount of \$6,559 02 paid to this officer without detailed account of expenditure.

The next matter attracting my attention was voucher No. 3037 for \$2,500, drawn by "Walter M. Gibson," approved by "Chas. T. Gulick, Minister of Interior," audited Nov. 19. 1883, by "J. S. Walker, Auditor-General," paid Nov. 20. 1883, for expenses of Immigration Commissioners, by resolution of Cabinet Council of October 31st, 1883, for which there was no detail of expen-

Also voucher No. 3422 for \$6,200, drawn by "Walter M. Gibson." approved by "Chas T. Gulick, Minister of Interior," audited by "J. S. Walker, Auditor-General," Jan. 18, 1884, for expenses Immigration Commissioners, by resolution of Cabinet Council, October 31, 1883, for which there was no detail of expenditure. Also voucher No. 3905 for \$4,882 55 drawn by "Walter M. Gibson," approved by "Chas. T. Gulick, Minister of Interior," audited by "J. S. Walker, Auditor-General," March 28, 1884, and paid March 29, 1884, for expenses "Foreign

drawn were in his department and would be put into my hands. Three rolls of vouchers were put in my hands to represent the drafts for \$13,582 55, as follows:

95 58 printion for "Foreign Missions"

Revolver for Capt. Tripp. 8 5,155 14 

C. P. Iaukea's draft from Paris... Refunded to Mr. Gibson over payment on youcher 3,037 Amount received......\$4,882 55 Spent as above ........ 3,108 22 \$1,684 33 deposited.

This detailed account from the Foreign Office, corrected, shows: Avails of W. M. Gibson's deaft No. 3,037 4 4 4 4 3,422 6,200 00

Overpaid on account draft No. 3,037 \$13,620 00 Paid out account draft No. 3,422 5,155 14
Deposited per account draft No. 3,422 949 44
Paid out account draft No. 3,905 3,198 22 Deposited per account draft No. 2,965...n...... 1,684-33-8 13,524-58

2,748 33

has only recently one of the law, ment to the office was in direct violation of the law. We are also compelled to say that as far as we are able to judge of his clerical abilities, he is entirely incompetent for the discharge of his official duties.

Amongst the vouchers of the several appropriations under the control of the President of the Board of Minister of Interior," and paid to Messrs. W. G. Irwin & Co., January 11th, 1884, but not audited by the Aud-Star Goneral until March 31st, 1884.

of credit in favor of the Commission to Japan for \$6,000, of which but \$3,000 seems to have been drawn, Nov. 14th, 1882, is still unsettled as no detail of the ex-penditures has been placed on file. This credit does not, however, represent all the funds made available for this

Commission, as will be shown later on in this report.

As the sums collected from planters and others for passage and advances to Portuguese laborers did not appear in the books of account of the Interior Departappear in the books of account of the Interior Department, application was made at the office of the Registrar of Public Accounts to ascertain whether the sums thus collected had been placed to the credit of account of "Government Realizations," The Registrar replying that he knew nothing of any such sums, the Department of the Interior was again applied to and the Secretary of the Board of Immigration informed me that he had not only made the collections, but had also disbursed them for account of the Board, and presented for examination an account current with each of the vessels bringing Portuguese immigrants. vessels bringing Portuguese immigrants.

The first matter examined in this connection was the table of arrivals of said immigrants, which gave a result so markedly at variance with other means of informa so markedly at variance with other means of informa-tion that a close examination was made, with the result that an error was found in the account of the S. S. "Hankow's" passenger lists by which 133 men, 111 women, S4 minors, 154 children and 31 infants, a total of 513 souls, were left out of the accounts; the grand total being as follows: 1,690 men, 1,371 women, 561 minors, 2,159 children and 385 infants; grand total,

Application was then made for the books of account containing the transactions of the Board of Immigra tion, and the startling reply was made that no books of account were kept; that the only evidence of such tran-sactions was contained in the loose sheets of journal paper, in the form of accounts current, and accompanying vouchers, which were audited by the Auditor-Gen-

These transactions cover the collection of two hundred and nine thousand two hundred and eighty-six dollars and twelve cents (209,286 12) and the disbursement of one hundred and seventy-two thousand and twenty-two dollars and ninety-six cents (172,022 96) without the warrants of the Appropriation Act and in direct opposition to the terms of "an Act to regulate the receipt, custody, and issue of the public moneys, and to provide for the audit of public accounts" being chapter 23 of the

The Secretary of the Board says that he acted in all matters of business connected with the collecting and disbursing of these sums of money under the verbal instruction received from the Minister of the Interior, who ISS4, and paid March 29, ISS4, for expenses "Foreign Emigration Agents," with a note that "vouchers to be supplied;" making a total sum of \$13,382 55 paid to "Walter M. Gibson," for which no detailed vouchers could be supplied by the clerks of the Interior Department, although drawn against an appropriation for that department.

The Secretary of the Foreign Office afterwards in the secretary o

The accounts current with the several vessels were examined and compared with vouchers and the following table compiled therefrom:

\* \* \* \* \* \* \*

	\$47,043 14	Balance in hand of Secretary, Board of Immigration 8	of In	Board	Kim	of Seare	build	Hoe In	Bala	
	26 823,244 83	1210/121	111	200,000 108	- EG	\$17,771	R	菱	1,712	
14.5		52, 910, EE	ŧ	46,000,40	5	110/0	55	15	1112	S, "Hell Rock," Nov. I, ISB
4	Ŧ,	46,076 01	1	48,213	2	1,413	1	16	124	S. "Hankow," July 5, 1883
24,0	i	4,655 33	3	197,00	3	2,690	1	1	197	S, "Abergeldle," May 4, 1883.
装品	i.	7,209 08	90	35,007	8	2,000	ä	17	HIT	s, "Hansa," September 9, 1882
	04 803,244 81	00,080 04 8	題	20,705	Ħ	7,785	8	200	203	8, " Monarch," June 7, 1882
	9	15,451 01	E	15,611	至	\$1,021	Ξ	3	22	Earl Dathouste," March 27, 1884
Ort Balances	Debit Balances.	Total expenses paid by Secre- tary Board of Immigration.		Total Receipts, Passages and Advances.		Total advances to Immi- grants.	No. of Minors.	No. of Women.	No. of Men.	Vessel and Date of Arrival.
							M. Cit	LABIN A.		

Vessel and President Board of Immigration.	Cost of landing per capita.	Cost of proparing contracts.	Per dlem. Cost in depot per capita	Fer diem, Cost express hire.	Per dlem. Cos lunches in depot	Time of occupa-
"Earl Dalhousie" W. N. Armstrong	22] ets.	37] ets.	15] cts.		Test .	12 days.
"Monarch" S. K. Kaai	161	8 "	21 ,,	-	=	33 11
"Hansa" J. E. Bush	zz "	15 0	33 ,,	\$11.85	90 cts.	10 ,.
"Abergeldie" J. E. Bush	25 11	±5 ,,	36	\$12.00	\$6,55	13
"Hankow" J. E. Bush	35 ,,	25 11	401 "	817.94	\$7,67	9 11
"Bell Rock" C. T. Gulick	9	25 ,,	t8]	8 8.73	84.96	12 ,,

The cost of landing the passengers and their luggage of ten cents per passenger, but for some reason the

cial and his assistants.

Drayage charges for the S. S. "Abergeldie" and "Hankow" were double rates for day and night work.

The cost of immigrants to the Board by the "Bell Rock" as made up by the Secretary of the Board of Immigrants to migration was \$46 per capita. The figures for the other

wessels had not been made up.

The Secretary of the Board of Immigration was called upon for the cash balance in his hands, as per table A, and presented in lieu thereof, several rolls of vouchers representing still further expenditure of moneys which by Section 2 of the Auditor's Act should have been cov-

ered into the Treasury.

It will be observed that the transfers hereinbefore set forth have been not only from and to accounts in one department, an act permissible under former appropriadepartment, an acceptant of the Act of 1882; but there have also been transfers from accounts in one department to accounts in another department and for widely different purposes. The most notable instances of these most irregular and unwarrantable transfers will be found in the three sums taken from the funds in the hands of the Board of Immigration by the Minister of

Foreign Affairs, to which your attention is particularly called.

The vouchers now presented to me for examination had not been audited, although the Auditor-General's attention had been called to them at the close of the fiscal period. I was informed that the Auditor-General was aware of the collections of money by the Secretary of the Board of Immigration and of its disbursement and it is presumable that he was acquainted with the provisions of the Act creating his office; but for some reason, which he may be able to explain, the Secretary of the Board of Immigration was never ordered to cover the money into the Treasury. The Secretary of the Board also states that he was never called upon to make a quarterly or any other exhibit to the Auditor-General, or for that matter to any other officer. He also says that the accounts current which were placed in my that the accounts current which were placed in my hands were made up within the past quarter from the memoranda which had been accumulating during the memoranda which had been accumulating this fiscal period; that the disbursements now under consideration were authorized by the President of the Board of Immmigration, holding office as follows: His Excellency S. K. Kaai, from May 20th to August

nowin office.

the purpose of showing the objects for which the money was expended. The only merit these expenditures have is that they are mostly for purposes connected with the Bureau of Immigration.

TABLE C

ì	2112/10/2		
	Incidentals Board of Immigration.  Expenses Commission to Japan  Expenses German Immigration.  Arotection of South Sea Islanders.  Expenses Portuguese Immigration.  Salary of Inspector-General of Immigration.  Traveling Expenses Inspector-General of Immigration  Expenses Norwegian Immigrants.  Repairs, etc., Immigration Depot.  Furniture, Took, etc. at the Depot.  Salary Secretary Board of Immigration.  Subsistence of Immigrants.  Return of South Sea I-landers.  Commissioner of Portuguese Immigration.  Sundry Expenditures.	921 8,527 1,146 11,107 3,125 887 467 1,899 95	0 5 6 5 0 3 8 5 8 0 5 1 0
į		33,837	21

The item of Expenses Commissioner to Japan, \$921, is made up of money advanced to His Excellency J. M. Kapena, \$400, upon his bare receipt, and to the Hon. J. L. Kaulukou, \$500, upon a like receipt, both payments being made upon the 23d September, 1882; the balance is for express hire of the Commissioners and His Excellency the President of the Board of Immigration of the Respectfully submitted.

that period. The accounts presented by and paid to the Protector of the South Sea Islanders are in marked contrast to those presented by other parties drawing upon the funds of the Board of Immigration, being detailed with great care and evident conscientiousness.

The item of expenses of Portuguese Immigration, \$11,107 51, is a peculiar one, showing a willful disregard of the terms of the Auditor's Act and of the Ap-

ing a total of \$20,724 20. As will be seen by reference to the first page of my report, the appropriation for Encouragement of Immigration had at the close of the fiscal period a balance of \$26,349 48 to which this item of \$20,724 20 was rightly chargeable; but for some unexplained reason or purpose the item was settled by an illegal payment of \$11,107 51 out of the funds in the halance \$9,616 69 was properly charged up to the Appropriation account.

the Appropriation account.

the Appropriation account.

The item for traveling expenses of the Inspector-General of Immigrants, \$887, is meagerly explained by vouchers; one being for expenses of Inspector-General and one servant, \$500, and another for expenses of the Inspector and two servants, \$212 50.

The item for Commissioner of Portuguese Immigration, \$2,000, was paid to the Commissioner as shown by his voucher; but for what purpose and why not included in the charge before alluded to and charged to the regular appropriation account is not explained.

The balance which should have been in the hands of the Secretary at this time is the difference between

the Secretary at this time is the difference between

of ten cents per passenger, but for some reason the tenders were ignored.

The cost of preparing the contracts depended entirely upon the persons to whom the job was allotted. Parties outside of the Government House were paid in one instance S cents a copy and in another 15 cents, while parties connected with the department were paid 25 and 371 cents per copy.

The charges for express hire were for carriage of the Secretary of the Board of Immigration was again asked for the balance of cash in his hands he passed over a receipt from Messirs, Irwin & Co. for \$9,388 (8 for cash received by them for account of y. Spreckels & Bros, in San Francisco, which Secretary of the Board of Immigration was again asked for the balance of cash in his hands he passed over a receipt from Messirs, Irwin & Co. for \$9,388 (8 for cash received by them for account of y. Spreckels & Bros, in San Francisco, which Secretary of the Board of Immigration was again asked for the balance of cash in his hands he passed over a receipt from Messirs, Irwin & Co. for \$9,388 (8 for cash received by them for account of y. Spreckels & Bros, in San Francisco, which Secretary of the Board of Immigration was again asked for the balance of cash in his hands he passed over a receipt from Messirs, Irwin & Co. for \$9,388 (8 for cash received by them for account of y. Spreckels & Bros, in San Francisco, which Secretary of the Board of Immigration was again asked for the balance of cash in his hands he passed over a receipt from Messirs, Irwin & Co. for \$9,388 (8 for cash received by them for account of y. Spreckels & Bros, in San Francisco, which Secretary of the Board of Immigration was again asked for the balance of cash in his hands he passed over a receipt from Messirs, Irwin & Co. for \$9,388 (8 for cash received by them for account of y. Spreckels & Bros, in San Francisco, which Secretary of the Board of Immigration made the passed over a receipt from Messirs, Irwin & Co. duly account for the y. Spreckels & Bros, in San Francisco, which Secretary of th

current.

The Secretary explained that it was the balance of cash remaining in his hands which he was instructed to pay over to Messrs. Irwin & Co., and which lessened by so much the draft properly made upon the regular appropriation account for "Encouragement of Immigration" in settlement with Messrs, Irwin & Co. Your attention is asked to the balance cash in the Secretary's hands, \$9,388 08 and the balance which his account shows, \$3,425 90, or an excess of cash \$5,962 18, for which excess the Secretary frankly said he could give no explanation, and which he was not aware existed until after the payment to Messrs, Irwin & Co., when he made up his accounts. He also said that he had checked back his accounts but could not find the error.

From the statement made to the Assembly it would appear that the total cost for "Encouragement of Im-

appear that the total cost for "Encouragement of Immigration" was \$473,050 02: but to this sum should be added the sum of collections accounted for by the Secretary of the Board of Immigration and the sum of cash in excess, say:

Cash in excess Total Expenditure ....

over a period of two years. Respectfully submitted,

J. O. CARTER. Accountant.

PRINTING, ADVERTISING, ETC.

Sth. 1882.

The numerous and large payments to the owners of the P. C. Advertiser and Elele for subscriptions, printing and advertising, attracted the attention of the committee early in the course of their investigations, and led them to note the amounts, although all of the sums thus expended. The only merit these expenditures have the purpose of showing the objects for which the money was expended. The only merit these expenditures have been examined and classified for the purpose of showing the objects for which the money was expended. The only merit these expenditures have been examined and classified for they did note amounted to so large a sum, that we deemed it important that attention should be directed to the matter. And to do no injustice we have obtained from the office of the Havanian Gazette and Saturday Press the total amounts paid them by the Hawaiian Government during the period, and present the following comparative statement:—

comparative statement Paid to P. C. Advertiser and Elele ... 

IN CONCLUSION

Your Committee beg to state that they submit their Report to the Honorable House with a feeling that it does not cover all the transactions of the Government that require investigation, but the task of making a more thorough and searching scrutiny would have consumed so much time that they have concluded to rest

Attention is called to the report of Mr. J. O. Carter, on the Board of Immigration, which is a very careful and impartial statement of the way in which Govern-

Respectfully submitted, GODFREY BROWN, Chairman,

JAMES KEAU. WILLIAM O. SMITH, JOS. NAWAHI. W. E. ROWELL

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him that he should have of this land the portion which the money paid by him bore the whole amount, which was fixed at \$4.15 at the three patentees having 25 acres, money, \$72.50 was then paid to the land ag and the patent, No. 940, was delivered to applicants, Aug. 274, 1835. The land not particularly valuable at that time nor til 1876 when cane planting was begun in neighborhood. Kniwi cultivated part of a land with various the cultivated part of a land with various the same can be seen in neighborhood.

neighborhood. Kaiwi cultivated part of this land with various crops of kalo, etc. on the manks part and there is evidence that he has a house on it and that Kelinas and others suc-ceeding to his interest continued is live upon it and to cultivate it with some interruption up to the time when the Honokaa Sugar Co plowed the land up for came planting about two years are. plowed the rand up to two years ago.

In 1896, after the death of Napeaki and No-leokahiki a deed was drawn up by Neispuakii theu Circuit-Judge, he taking his instruction from Lubelule and Kaiwi, of which the follow-

as need in ancient times. But the taking of the limited award for Keanhou has an important bearing on the case in view of the circumstances attending it. The land of Paakea, whatever its extent might be was the property of the Princess Victoria Kamamala, whose guardian was the late Governor Kekunanon, her father. The testimony of the witnesses on both parts is that between Kekunanon and Haumen there was a dispute as to the possession and ownership of the land now in controversy. Hatman was a chief of low degree, belonging to the Island of Hawaii. The witnesses generally describe the attitude of Haumen as maintaining a claim, but relinguishing it upon the urgeory of Kekunanon, giving it up, some say, on account or regard for Kamamala. The testimony is that Kekuanaoa claimed in the testimony is that Kekuanaoa claimed in as being Paakea, and Haumen as being Keauhou. We have no reasee to think that Kekuanaoa claimed land which was clearly and undispetably known to be Keauhou. With all the weight and force of his erroug character be could not have occured such a surrender. Keauhou having been awarded to Haumen as a course in his right to whatever was included therein, if it was well known. The fact that he about of the test was well known. The fact that he about only in the surrentiative show that there was at least an uncertainty in some other boundary cases may have or casioned this uncertainty. The land was no of the kind which was applied to valuable ures in accient times, and indeed most of it is

per acre, of a piece of land at Ahualos, Hamains, Hawaii, consisting of about 60% acres.
A Reyal patent was made out accordingly,
but the applicants not being able to raise all
the purchase money, procured \$16 from one
Kaiwi to make up the amount and agreed with
him that he should have of this land the purbration which the success with the success with the land the purbration which the success with t MANN'S COPY HOOKS:

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